This Self-Assessment Questionnaire (SAQ) is a tool to be used by an agency to:

* Develop fiscal and administrative controls.
* Evaluate the adequacy of existing procedures, both as written and actually performed.
* Ensure that written procedures and actual practices are the same.

Each agency should review its procedures **at least biennially** to ensure compliance with the minimal internal control standards as set forth in this SAQ. By completing the SAQ, an agency can identify potential internal weaknesses.

The SAQ is designed so that a “No” response indicates an area of concern, which may require corrective action in written procedures and/or actual practices, such as:

1. Developing new or revised procedures to correct the deficiency found; or
2. Implementing a compensating control.

The Comments/Issues column should be used for agency’s notes.

SAQs should be reviewed and approved by management and the original maintained in the agency’s files for audit purposes.

This document is to be used to help complete the agency’s Biennial Report on Internal Controls, which is due by July 1 of each even-numbered year.

Thank you for your cooperation.

**I. Personnel and Payroll**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **Personnel** | **Yes** | **No** | **N/A** | **Comments/Issues** |
|  | Are there policies and procedures regarding Personnel and Payroll responsibilities? |  |  |  |  |
|  | Is the Employment Status Maintenance Transaction (ESMT) form: |  |  |  |  |
| 1. Prepared for all new hires and personnel changes?
 |  |  |  |  |
| 1. Reviewed and approved by someone independent of the preparer?
 |  |  |  |  |
| 1. Distributed to the appropriate agencies/employees?
 |  |  |  |  |
|  | Are employee work performance standards a reflection of their current responsibilities? |  |  |  |  |
|  | Have employees signed their current work performance standards?  |  |  |  |  |
|  | Are annual employee evaluations performed? |  |  |  |  |
|  | Does the agency maintain a checklist of procedures when an employee’s employment status, work tasks, and/or office location is changed significantly (e.g., check-in of keys, procurement or travel credit cards, and laptops; notification of DHRM, EITS, and Payroll/NEATS/IFS, etc.)? |  |  |  |  |
| **NEATS Users** |
|  | Is each employee required to establish regular or flex schedule and identify hours worked per day, including overtime and use of leave and flex time, on timesheets? |  |  |  |  |
|  | Does the supervisor approve: |  |  |  |  |
| 1. Overtime requests?
 |  |  |  |  |
| 1. Leave requests?
 |  |  |  |  |
|  | Does the supervisor approve employee timesheets (electronically) upon submission in NEATS? |  |  |  |  |
|  | Does the supervisor have a way of tracking employee leave and comparing tracked leave to the employee’s NEATS timesheets? |  |  |  |  |
|  | Does the supervisor ensure that all exceptions for overtime are supported by appropriate documentation?  |  |  |  |  |
|  | Are controls in place to ensure that if an employee is unable to submit a timesheet: |  |  |  |  |
| * 1. An accurate timesheet is submitted by his/her supervisor or designee?
 |  |  |  |  |
| * 1. A copy of the timesheet submitted by the supervisor is attached to the Payroll Exception Report?
 |  |  |  |  |
| * 1. A paper copy of the timesheet is signed by the returning employee and forwarded to the pay clerk for verification?
 |  |  |  |  |
|  | **Yes** | **No** | **N/A** | **Comments/Issues** |
|  | Does the payroll clerk ensure all timesheets have been approved? |  |  |  |  |
|  | Are the following reconciliations performed monthly: |  |  |  |  |
| 1. ESMT to Payroll Register Report?
 |  |  |  |  |
| 1. Detail Cost List to Budget Status Report?
 |  |  |  |  |
|  | Does a supervisor review and approve the above reconciliations? |  |  |  |  |
| **Non-NEATS Users** |
|  | Does the supervisor approve: |  |  |  |  |
| 1. Overtime requests?
 |  |  |  |  |
| 1. Leave requests?
 |  |  |  |  |
|  | Does a supervisor review and approve (sign) employee time sheets? |  |  |  |  |
|  | Does a supervisor (or designee) ensure receipt and completion of all time sheets? |  |  |  |  |
|  | Are the following reconciliations performed: |  |  |  |  |
| 1. ESMT to Payroll Register Report?
 |  |  |  |  |
| 1. Time sheets to the Payroll Register Report?
 |  |  |  |  |
|  | Are all exceptions documented, initialed, and dated by the employee performing the reconciliation? |  |  |  |  |
|  | Does a supervisor review and approve (initial and date) overtime use of flex and leave time, and the reconciliations performed? |  |  |  |  |

If any discrepancies are noted above, describe corrective action plan and resolution date below:

|  |  |  |
| --- | --- | --- |
| SAQ Number | Corrective Action Plan | Resolution Date |
|  |  |  |
|  |  |  |
|  |  |  |
|  |  |  |